ducation (1950) Department.

Ms SERIES.

G.O. NO. 3271/Edn

3271.

9-12-50

Dated 9-12-50

[Despatch Abstract.]

[illegible]

South Carolina — 8-19- Papers Received

L.F. NO. 7720 Dated 18/11/50 Office of the Examinerof
Local Fund Accounts,
Mount Road, MADRAS. 2.

Sub; Audit Report - Elementary Education funds
1948-49 - South Kanara District Board.

Forwarded to the Secretary to Government
Education Department with copies of the President, Distri
Board's replies and the resolution of the District Board.

Asst. Examiner of L.F.Accts.

To
The Secretary to Government,
Education Department,
MADRAS.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SOUTH KANARA DISTRICT BOARD FOR THE YEAR 1948-49:

NAME OF AUDITOR: MR. C. W. ANDREWS. DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS.

TIME TAKEN FOR AUDIT: FROM THE 7th November 1949 to the 18th January 1950.

The office of Special Officer was held by Sri S. R. Kaiwar, M.A., I.C.S., Collector from the 1st April 1948 to the 19th January 1949 and by Sri N. C. Thomas, B.A., Collector from the 20th January 1949 to the 31st March 1949.

2. The receipts and payments during the years are shown in the annual account appended together with the opening and closing balances. A single cash book was maintained for both the general and Elementary Education Funds. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1949 and is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual Objection Statement which should be treated as part of this report.

4. PENDING PARAS OF PREVIOUS AUDIT REPORTS:

(a) Five objections relating to 1946-47 and over two years were pending settlement at the close of audit. Early action may be taken to settle them.

b) Para 5(a) of the Audit Report for 1946-47:
Para 4(a) of the Audit Report for 1947-48:
MISAPPROPIRATION OF DISTRICT BOARD FUNDS:

Though the misappropiration was brought to light in October 1947 final action has not yet been taken nor the amount recovered. causes for delay in passing orders are not apparent.

c) Para 7(d) of the Audit Report for 1946-47:
Para 4(c) of the Audit Report for 1947-48:
MIDDAY MEALS--PERMANENT ADVANCE PENDING REALIZATION:

sum of Rs.70/- was still pending realization at the close of audit.

(d) Para 12 of the Audit Report for 1946-47:
Para 4(e) of the Audit Report for 1947-48:
PAYMENT IN SATISFACTION OF DECREE:

Sanction of Government for debit of costs of Rs.22/2/0 to Elementary Education Fund was not pointed out.

(e) Para 6 of the Audit Report for 1947-48:
FIXATION OF PAY: EXCESS PAYMENTS:

No action has been taken to refix the pay or teachers and to recovery the excess paid in spite of orders contained in Government Memo No.84647-B-2-49-Education dated the 21st December 1949.

(f) Paras 6(e) & (f) of the Audit Report for 1947-48:

Orders on the reference made to the Director of Public Instruction are awaited.

(g) Para 6(1) of the Audit Report for 1947-48:

Early action may be taken to refix the pay of Messrs. P. Ibra and M. Sulaiman, Lower Elementary Grade Teachers and covered.

Para 9 of the Audit Report for 1947-48:
ACKNOWLEDGEMENTS WANTING:

Acknowledgements remained to be produced for eleven items amounting to Rs.353/6/0.

5. BUDGET :: REAPPROPRIATION:

The total expenditure ordinary and also the total expenditure ordinary and capital exceeded the budget provision. The sanction of Government is necessary for the excess expenditure under the rules issued with Government Orders No.139, Education, dated the 29th Janu 1942.

6. MISAPPROPRIATION OF DISTRICT BOARD FUNDS.

Misappropriation of District Boards Funds by the Headmasters of Schools were reported to the audit department, in the following cases.

(a) In R.O.C.-No.24260-48-E.7 dated 6th January 1949, th Special Officer reported that Sri K. Karia Poojary, Headmaster, Bo Elementary School, ~~Karur~~ Harkur, misappropriated a total sum of Rs.90/14/0 being the pay of staff and house rent for September and October 19 and arrears of pay of Rs.7/4/0. The full amount including the mon order commission

money order commission incurred was recovered in March 1949 from his pay due and his services terminated.

(b) Sri H. Narasimha Shetty , Officiating Headmaster of Board Elementary School, Harkur, misappropriated the sum of Rs.79/10/0 sent him by money order and received by him on 21st March 1949 for disbursemen to Sri Koragayya Shetty. Ex-Headmaster of the School. The party paid the amount due to the teacher concerned on 16th April 1949. As he was an untrained officating teacher he was ousted from Service.

(c) Sri P. C. Chanda, Headmaster. Board Elementary School, Nattana misappropriated a sum of Rs.48/- being the salary due to the assistant and house rent for January 1949 received by him on 21st February 1949 and disbursed the same on 8th April 1949 i.e. after one and half months. He explained unsatisfactorily that on account of a sprain in his leg he was on leave from 22nd February 1949 to 7th April 1949. He was debarr from holding the post of headmaster of any Board School under District Board and the period of suspension was allowed to stand as a measure of punishment.

(d) A sum of Rs.48/- was advanced to Sri V. Ganapayya Holla, the then Headmaster of Board Elementary School, Gujjady for purchase of certain articles in voucher 302 of July 1946. In para 10(b) of the Audit Report for 1947-48, the reason for the delay in adjusting this advance wa called for. On investigation it was noticed that the purchase was not made and the headmaster died on 19th December 1946. In proceedings Roc No.24364-E.14-48 dated the 26th October 1949 of the President. District Board, the responsibility for the loss was fixed on two clerks of the District Board and recovery was ordered from them and a sum of Rs.24/- was recovered till the close of audit. The recovery of the balance is awaited. This loss was rendered possible on account of lack of scrutiny of the advances recoverable register periodically as was done in the case of General Fund advances recoverable register.

(e) Similarly, a sum of Rs.15/- advanced to Sri K. Raghupathi Pai a untrained officiating Headmaster teacher of Board Elementary School, Hosangady in voucher 432 of October 1947for execution of monsoon repairs to school was not spent by the headmaster and in RC No.24364-E-14-48 dated 15th September 1949 the present Headmaster Mr. Mark D'Souza who

who relieved Sri K. Raghupathi Pai and took charge of the school was held responsible and the amount was recovered from him in voucher 439 of September 1949.

(f) In Rec. No.25045-49-E-10 dated the 27th October 1949 the President, District Board, reported that Sri H. Appaji, Headmaster Board Elementary School, Koranja has misappropriated a sum of Rs.66/8/0 being the salary of establishment for July 1949 received by him on 19th August 1949. Action taken to recover the amount and final action taken against the teacher is awaited.

(g) In R.O.C.30478-49 dated the 9th December 1949, the President, District Board, reported that Sri P. Narayana, Headmaster, Uchchilam Muslim School, temporarily misappropriated the salary due to V. K. P. Sulaiman for August 1949 received by him on 14th September 1949 and disbursed the same on 17th November 1949 after over two months. Action taken is awaited.

(h) Mr. E. B. Sheik Ibrahim, Headmaster, Board Elementary School, Belvai Hindustani did not submit the acquittance of Mr. S. Hanmabba for Rs.12/- being the differential salary from 25th May 1949 to the 26th June 1949 paid in August 1949 -- Vide R.C. No.26569-49-E-15 dated the 4th January 1950. Final action taken is awaited.

(i) Sri Vasudeva Sastry untrained Headmaster, Board Elementary School, Biddapur absconded with the salary of the staff of Rs.72/12/0 for the month of December 1947. This included a sum of Rs.35/- due to the Assistant Venktraya Sastry. The amount due was recovered from the arrears of salary due to the teacher for July 1947 and January 1948 and paid to the assistant. Action taken against the teacher and final orders passed were not reported. This misappropriation was not reported to the Examiner as required by rule 25(1) of the rules on receipts and charges of the District Boards.

2. ~~XXXXXX~~ LEAVE: GRANT OF: IRREGULARITIES AND EXCESS PAYMENT:

(i) Under Madras Leave Rule 23(a)(ii) an officiating servant who has not completed his probation can be granted extraordinary leave without allowances up to a maximum limit of two months. But in the following cases the officiating teachers were granted extraordinary leave without allowances for more than two months and on return were allowed

allowed to count previous service for purpose of increment instead of treating them as break of service. This has resulted in excess payment as detailed below. The excess paid may be recovered and pay regulated.

(a) T. K. Thirumaleshwar Bhat, Manapady.

Leave on Loss of pay from 11ths February 1946 to the 29th April 1946 for 0--2--19.

from the 1st June 1946 to the 19th October 1946 for 0--4--19.

He rejoined duty on 20th October 1946 and was paid at Rs.31/- from 1st January 1947 instead of at Rs.30/- from 1st January 1947. He was also on leave on loss of pay from the 23rd October 1946 to the 31st October 1946 for nine days.

(b) K. Shamaraya Shetty, Hajmady.

Leave on loss of pay from the 7th February 1948 to the 30th April 1948 for two months and 24 days.

He was paid at Rs.31/- from the 26th July 1947 and at Rs.32/- from the 20th October 1948 instead of at Rs.31/- upto 6th February 1948 and at Rs.30/- from the 1st May 1948.

(c) Jerome Pinto, Saharabail.

Leave on loss of pay from the 25th November 1946 to the 28th April 194' He was paid at Rs.31/- from the 15th September 1947 and at Rs.32/- from the 15th September 1948 instead of At Rs.30/- from the 29th April 1947and Rs.31/- from the 29th April 1948.

(ii) B. Shanta Naick of Aivarnad was granted leave on average pay on medical certificate debitable to column 11 of the leave account to the extent of one year and fifteen days against the maximum limit of one year. The excess should be treated as leave on half pay and excess paid at Rs. 3/8/0 or Rs.6/12/0 recovered.

(iii) M. Chennappa Gowda of Guthigara School, was on leave as follows:--

Leave on average pay with medical certificate from the 26th July 1948 to the 25th November 1946	0--4--[illegible]
Leave on half pay 26th November 1946 to the 9th June 1947	0--6--1[illegible].
Duty. 10th June 1947 to the 31st July 1947.	0--1[illegible]--21.
Leave on half pay. 1st August 1947 to the 29th February 1948	0--7----0.
Retired on the 1st March 1948.	

As the period of duty between two spells of leave is only one month and twenty-one days i.e.. less than three months. the two spells of leave should be treated as one and as leave with medical certificate on average pay cannot be granted preparatory to retirement the grant of leave on average pay with Medical Certificate from 26th July 1946 to the 25th November 1946 is not in order and should be treated as leave on half pay-- Vide note (3) under Fundamental Rules 81(b)(11). Excess paid at Rs.12/- (pay on 25th July 1946 was Rs.24) or Rs.48/- needs recovery together with the provident fund bonus paid on this.

8. FIXATION OF PAY: IRREGULARITIES AND EXCESS PAYMENTS:

(a) It was noticed that the following teachers who were on leave on 1st January 1947 were allowed revised scale of pay with effect from 1st January 1947 instead of from the date of rejoining duty after leave as per Government Memo No.25501-2, Special, Local Administration, dated 13th August 1947 The excess paid noted against each together with bonu paid on that excess needs recovery

(i) D. Gomes -- Amatady School:

His pay on the 31st December 1946 was Rs.25/- and his pay was fixed a Rs.27/- from the 1st January 1947. He was on leave from the 16th December 1946 to the 20th July 1947 and then retired. Excess paid in voucher 66 of April 48 Rs.13/8/0.

(ii) A. Somaya Shetty -- Badagayekkar.

Pay on the 31st December 1946 was Rs.25/- and pay fixed on 1st January 1947 at Rs.31/-. He was on leave from the 7th November 1946 to the 6th March 1947. The excess paid at Rs. 6/- from the 1st January 1947 to the 22nd February 1947 and at Rs.3/- from the 23rd February 1947 to the 6th March 1947 or Rs. 11/14/0 needs recovery.

(iii) B. Shanta Naik -- Aivarnad:

He was on leave upto 7th February 1947. Excess paid at Rs.4/- from ~~the~~ 1st January 1947 to the 8th February 1947 or Rs.5/- paid in voucher 58 of April 1948 needs recovery.

(iv) M. Shinnappa Gowda -- Guthigara:

He was on leave from the 26th November 1946 to the 9th June 1947. Excess paid in voucher 68 of April 1948 Rs.6/12/0 needs recovery.

(b) EXCESS DUE TO INCORRECT CALCULATIONS:

(b) EXCESS DUE TO INCORRECT CALCULATIONS:

Veerashwar Bhat, Belthangady School, Higher Grade from 1st April 1934. Services from 1st April 1934 to the 31st December 1946 works up to twelve years and nine months. But this has been taken as 21 years and the teacher was allowed four advance increments against three admissible. The excess paid at Re.1/- from 1st January 1947 needs recovery and pay regulated.

(c) B. GOPI BAI -- BELTHANGADY SCHOOL, LOWER ELEMENTARY T.T.C. NO. 1414/28 COMPLETED ON 30TH AUGUST 1931:

In the absence of orders of District Educational Officer to show that the probationary period have been extended the service up to 30th August 1931 should be treated as untrained as it exceeded three years under rule 146 of the Madras Educational Rules as it then existed and will not count for service as higher elementary grade teacher for purpose of weightage. The service from 30th August 1931 to 31st December 1946 works up to 15 years and odd for which only three advance increments are due against four allowed. Excess paid at Re.1/- from 1st January 1947 needs recovery and pay regulated.

(d) K. NARAYANA SHENOY: BAILUR:

Service from 1st September 1922 and allowed four advance increments in Secondary Grade and pay fixed at Rs.50/8/0 from 1st January 1947 Retired on 19th September 1947.

In proceedings of the Director of Public Instruction D.Dis.809/31 dated 17th February 1931. the Director was pleased to declare this teacher as a trained teacher of Secondary Grades as a special case. This special exemption cannot have retrospective effect and service from 19th February 1931 alone can be taken into account for purposes of weightage and can be allowed only three advance increments. The excess paid at Rs.1/8/0 from 1st January 1947 to 19th September 1947 or Rs. 12/15/0 needs recovery.

(e) Under para 3(6) of Government Order Ms. No.2035, Education, dated 19th September 1947 an employee not eligible for advance increments shall be allowed to count service in the existing scale of pay upto a maximum of one year. But in the following cases an increment was allowed from 1st January 1947 instead of from the date of completion of one year of service since last increment. The excess paid needs recovery and pay regulated.

	School.	Grade.	Date of increment last	Excess paid per month from 1-1-47.
MANGALORE TALUK:				
N. Venkata Rao.	Bollairu		16-6-46	Re.1/0/0
Marcel D'Souza.	Marambur		9-7-46	Re.1/0/0
Miss B. Bahanti.	Mavoor		15/8-46	Re.1/0/0
S. Narayana Poojary	Mavoor		1-7-46	Re.1/0/0
C. Rama Rao.	Baikampady		28-6-46	Re.1/0/0
G. Sudam Sahib.	Murukambal Hindustani		25-7-46	Re.1/0/0
COONDAPUR TALUK:				
M. G. Chanda.			21-9-46	Re.1/0/0
B. Annappa Shetty			6-12-46	Re.1/0/0
U. Narasinha Shetty			1-5-46	Re.1/0/0
H. Rama Shetty.			2-11-46	Re.1/0/0
PUTTUR TALUK:				
N. Narayana Rao	Kiniyu		6-8-46	Re.1/0/0
M. Jathappa Gowda	Poranis		1-5-46	Re.1/0/0
Seemakka	Puttur Girl		16-3-46	Re.1/0/0
P. Deviah Gowda	Samaja		20-6-46	Re.1/0/0
KARKAL TALUK:				
M. Nagaraja Poovani	Naravi		1-4-46	Re.1/0/0
K. Raghavendra Rao	Nitte		4-8-46	Re.1/0/0
B. Kalyani	Moodabidri		20-8-46	Re.1/0/0
M. Gopala Shetty	Somesharpe		4-12-46	Re.1/0/0
S. Krishna Shetty	Sooda		7-2-46	Re.1/0/0
UDIPI TALUK:				
Raleeva Holla	Aiyar		25-7-46	Re.1/0/0
Paddu Poojary	Badagabetty		9-8-46	Re.1/0/0
A. Subaraya Acharya	Kokkarne	Secondary	24-5-46	Re.1/8/0
G. K. Krishnaiah	Malpe (Canarese)		21-7-46	Re.1/8/0

(f) L. RAMABAI -- HIREBANDADY SCHOOL PUTTUR TALK HIGHER GRADE TEACCHER FROM 1ST APRIL 1938:

(f) A. HANMABBA -- HIREBANDADY SCHOOL, PUTTUR TALUK:-- HIGHER GRADE TEACHER FROM 1ST APRIL 1938:

For service from the 1st April 1938 to the 31st December 1946 of eight years and nine months he was allowed two advance increments and pay was fixed at Rs.32/- from the 1st January 1947. His pay on the 31st December 1946 was Rs.23/-. His increment due on the 1st April 1946 was postponed by one year -- Vide Dis.9852/45 dated June 1945 (Page 11 of the Service Register) and was ordinarily due on the 1st April 1947. Again in D. Dic. 13895/45 dated 17th September 1946 his increment was further stopped for another two years. Thus the increment was due on the 1st April 1949. Please state how his pay was fixed in the revised scale with effect from the 1st January 1947 during the period of punishment and how the punishment was given effect to.

(g) Similarly, the increment of B. Ramappa Naik, Higher Grade Teacher of Coondapur Taluk due on the 28th October 1946 was postponed by six months in R.O.C.16244-E-3-46 dated ..... October 1946. His pay on 27th October 1946 was only Rs.24/- and his pay on the 1st January 1947 was fixed at Rs.31/- in the revised scale. This is irregular.

9.SALARY -- VACATION -- FOR TEMPORARY TEACHER:

Sri V. Santhappa Naik an untrained teacher was appointed as an ~~ex~~ assistant teacher in Board Higher Elementary School at Vittal from the 29th October 1947. As the appointment was temporary under rule 8.A of the Establishment Rules he should have been outed before the summer vacation and was entitled if any to only proportionate vacation salary. In proceedings F. Dis.22146-48 dated 2nd March 1949 the action of the headmaster in having retained the teacher in service during summer vacation i.e., in May 1948 was approved as a special case in view of the fact that he since passed Secondary Grade training leaving certificate examination held in March 1948. He was however taken as a probationer only from the 12th July 1948. The salary with dearness allowance paid for the vacation cannot be therefore be admitted in audit.

(b) As the teachers who were appointed during the year and who have not worked for the full school year are not entitled for full ~~ex~~ vacation salary vide Government Order No.1750, L & M., dated the 19th March 1934, cases, if any, where full vacation salary has been paid may be reviewed and excess paid recovered.

10. SCHOOL BUILDING CONVERTED INTO MEDICAL OFFICER'S QUARTERS— COST NOT RECOVERED:

A sum of Rs.1904/3/4 (Schedule Item Nos. 28c and 28f of Expired Schedule for March 1948 for Rs.1872/3/4 and Rs.31/14/0) was incurred

Elementary School Buildings at Shirva into Medical Officer's quarters. In proceedings R.Dis.2093/46 dated 7th December 1946 of the Collector of South Kanara, the resumption and reallenations of the land together with the building existing thereon originally used as Shirva Girls' School (since closed) was sanctioned for use a site for quarters of the Medical Officer, Shirva. From the Register of Buildings maintained, it was seen that the building was District Board property and from the letter F. Dis.1771-B.2-48 dated 15th February 1948 of the Divisional Engineer, it was seen that the Capital cost of the building in 1927 was Rs.1955/3/1 as per register maintained in his office. Cost of the building was not credited to Elementary Education Funds.

11. ARREAR CLAIMS: SANCTION WANTING

Voucher 194 of June 1948, Supplemental Bill—Kedur School:

A sum of Rs.5/15/0 due to B. Sama Govindan for the month of July 1944 was paid in the above voucher. Sanction of the Director of Public Instruction for investigation and payment of arrea rs as required by rules regarding payment of arrear claims was not obtained. The sanction of the Inspector of Municipal Councils and Local Boards for payment of arrear claims of over three years required under rules para 7 of Local Administration, dated 21st January 1947 was also not obtained.

(b) Similarly sanction of the Director of Public Instruction was not obtained in the following cases:

Vr. 829/3-49	Bada School	G. Narayana Sheregar Rs.12/= Arrears of increment from 24th July 1947 to 23rd July 1948.
	Kandlur School	Arrears of increment from 1948
	Koni School	V. Venkataramana Karanam Rs. 5/9/0 Arrears of increment from 16th September 1947 to
	Koteswar School	K. Kamala Rs.3/14/0 Arrear Increment from 15th Novem 1947 to 28th February 1948.

12. ACKNOWLEDGEMENTS WANTING:

Acknowledgements stamped wherever necessary were not produced for audit to the extent of Rs.30,129/3/0 as detailed in items 99 of the Annual Objection Statement for 1948-49. ~~There~~ have to be produced without delay and the causes giving rise to this defect investigated and action taken to prevent it detailed

13. TOOLS AND PLANT:

The extracts of the Tools and Plant and Furniture in the various schools received from the subordinates do not seem to have been checked with the registers maintained in the office and certificate recorded.

14. The result of audit may be considered (may be considered fairly satisfactory.

15. The gross receipts and charges of the year were Rs.1370,952/0/ and Rs.14,22,099/12/6 respectively.

16. Two hundred and seventeen objections involving Rs.37,718/11/6 were pending settlement at the close of audit as detailed in the annual objection Statement for 1948-49 and as shown below.

Year.	No. of items	Amount.
1946-47	5	Rs.187/3/0
1947-48	18	Rs.436/12/6
1948-49	194	Rs.37,099/12/0
		Rs.37,718/11/6

GOPALA AYYANGAR.
ASSISTANT EXAMINER OF LOCAL FUND ACCOUNT
WESTERN CIRCLE, SALEM.

duplicate, with the request that the report may kindly be returned within three months to the District Inspector of Local Fund Accounts, SOUTH CANARA with reply in triplicate duly approved by the District Board for submission to Government.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE SOUTH ~~N~~ KANARA DISTRICT BOARD, FOR THE YEAR 1948-49.

Head of Account.	= Actuals.	Final Budget appropriation
RECEIPTS - ORDINARY		
Opening balance.	95419--5--6	- 144,220.
1. Education tax.	360166--0--0	362,000.
2. School Fees.	10163--9--0	8,500.
3. Contribution.	- -	180.
4. Income from investment	180--9--0	- -
5. Other receipts.	3791--9--7	2,600.
GOVERNMENT GRANT.		
(i) Under Sec. 37 of the Ele. Edn. Act.	67581--0--0	68,000.
(ii) Under proviso to section 37 of the Act.	231118--0--0	281,800.
(iii) For compulsory education & for the supply of Midday Meals	173306--0--0	197,400.
(iv) To wipe of deficit.	404000--0--0	274,000.
(v) Arrear Toll compensation	75800-14--0	-
Contribution from General funds.	41040--0--0	40,500.
9. Advances recovered.	4481--0--0	9,500.
10. Refund of permanent advances.	3--6--0	1,000.
DEDUCT		
Refunds.	680-11--0	100.
Amount transferred to Capital	17559-15-11	36,500.
Total Ordinary ..	1353392--0--8	1208,920.
CAPITAL		
1. Government grant.		18,600.
2. Add-amount transferred from Ordinary.	17559-15-11	36,500.
Total Capital	17559-15--11	55,100.
Total Ordinary and Capital. ..	1370952--0---7	1264020.
Grand total including Opening balance.	1466371--6--1	1119800.

P T

a) Dt. Board Educational Officer.	2,385-13--0	2,400.
Dearness allowance.	443--7--0	390.
Contribution to pension.	473-15--0	630.
T.A. & Contingencies.	112-11--0	750.
(b) Masters.	715231-11--0	757,790.
Dearness allowance.	391608-0--0	377,380.
(c) Clerks and servants.	15442--0--0	21,300.
Dearness allowance.	3905-14--0	10,200.
(2) Contribution to Provident fund.	34959--4--0	35,000.
,, to Bonus fund.	-240-15--0	
(3) Travelling allowance.	902-13--0	2,000.
(4) Gratuity.	188--8--0	500.
2. Contingencies and equipment.		
(1) Contingencies.		
(a) House rent.	28151-12--0	32,000.
(b) Other items.	34400--4--0	47,880.
(2) Equipment.		
(a) Furniture and apparatus.	4045--0--0	10,000.
(b) Library books and maps.	[illegible]	5,000.
Compulsory Elementary Education.		
	63165-15--0	
Masters salaries and allowances.	[illegible]	
Dearness allowance.	41050--5--0	
Supply of Midday meals-		
contingencies.	4221-14--0	
	465--9--0	
Clerks and servants . .	[illegible]	
D.A.	379-12--0	
House rent.	1860--0--0	
Repairs to Buildings.	15568-14--6	21,240.
Contribution to Municipalities.	-	200
Interest on and repayment of	40015--0--0	12,000.
Advances recoverable.	5852--6--0	9,500.
Permanent advances.		1,000.
Total	1404539-12--6	1347,160.
CAPITAL		
1. Lands and Buildings.	13723--3-11.	33,500.
Furniture & Apparatus.	3214--0--0	
Construction of sheds.		16,900.
Books and slates.		3,000.
COMPULSORY EDUCATION - Furniture.	622-12--0	1,700
Total Capital.	17559-15-11.	55,100.
Total Ordinary & Capital.	1422099-12--5	1402,260.
Closing balance.	44271--9--8	-282,460.
Grand total including closing balance.	1466371--6--1	1119,800.

Mangalore,

Dt. Inspector of L.F. Accour
South Kanara.

R.O.C.No.9146-F14-50 S.K.District Board Office,
Mangalore, Dated 1-8-1950.

From
Sri B. Manjayya Hegde, B.A.,B.L.,
President, District Board, S.K.

To
The Examiner of L. F. Accounts,
M a d r a s.

Sir,

Sub: AUDIT REPORT - on the Elementary Education Fund Accounts of the South Kanara District Board - for the year 1948-49 - replies furnished.

Ref: Your L.F.10839, dated 30-3-1950.

The replies to the Audit report referred to above are furnished below seriatim:-

4. Pending paras of previous Audit Reports.

(a) Noted.

(b) Misappropriation of District Board funds - Para 5(a) of the Audit Report for 1946-47 and para 4 (a) of the Audit Report for 1947-48.

The matter has been finally disposed of and the amount lost has been ordered to be recovered from his Provident Fund - Vide Ref.C.No.11504-F 3-47 dated 8-7-50.

(c) Midday meals - Permanent Advance pending realisation Para 7(d) of the Audit Report for 46-47 and para 4(c) of the Audit Report for 47-48.

A sum of Rs.70/- is still due from Sri K. P. Narayana Rao, who was the President of the Midday Meals Committee. The matter is under correspondence with him. He has been requested to refund the amount.

(d) Para 12 of the Audit Report for 46-47; Para 4(c) of the Audit Report for 47-48 - Payment in satisfaction of decree.

The amount of Rs.22-2-0 has been debited to General Funds in Vr.947/7-50 as sanctioned by the Standing Committee in its Resolution No.61 dated 22-6-1950.

(e) Para 6 of the Audit Report for 1947-48: Fixation of pay:

Government have since passed orders directing their original orders to stand. Further action is being taken to refix the pay of the teachers concerned.

(f) Paras 6(e) and (f) of the Audit Report for 47-48.

The Director of Public Instruction has since replied and the pay of the teachers is refixed.

(g) Para 6(i) of the Audit Report for 47-48.

Pay of the teachers in question has already been refixed and the recoveries effected - vide this office letter R.O.C.No. 6652-49-F14, dated 1-4-50 in reply to L.F.No.686 dated 6-2-50 of the District Inspector of L.F.Accounts.

(h) Para 9 of the Audit Report for 47-48 - Acknowledgement wanting:

Certificates have been called for from the Headmasters concerned. They were asked to certify that the amounts were

received and disbursed to the parties concerned. The certificates will be produced as soon as they are received.

5. Budget: Reappropriation:

The total expenditure under ordinary and Capital Accounts provided for in the Revised Budget Estimate of the Elementary Education Account for 48-49 and approved by Government in G.O.No. Ms.815/Edn. & Public Health dated 22-3-49, has not been exceeded. As such no further sanction of Government is necessary.

6. Misappropriation of District Board Funds.

(a) No action is called for.

(b) No action is called for.

(c) No action is called for.

(d) The balance amount of Rs.24-0-0 has since been recovered and the objection dropped by the District Inspector of L. F. Accounts.

(e) No action is called for.

(f) Please see final orders passed in this office D.Dis. No.25045-49 dated 28-5-50, a copy of which has been communicated to the District Inspector of L. F. Accounts.

(g) Sri P. Narayana, the Headmaster, Cherkala Board Muslim school has already been charge-sheeted and his reply is awaited. Final orders will be passed on receipt of his explanation to the charge-sheet.

(h) Final orders have been passed in this office Proceedings Roc.No.4759-E17-50 dated 1-5-50, reverting the teacher as assistant and directing him to rejoin duty forthwith. On his rejoining duty, the amount of Rs.12-0-0 misappropriated by him will be recovered from the arrears of pay due to him and paid to Mr. Hammabba to whom it is due. The teacher has not yet rejoined duty and he has applied for transfer to some other school.

(i) The objection has since been dropped by the District Inspector of L. F. Accounts in his letter L.F.No.1929, dated 24th May 1950.

7. Leave - grant of - irregularities and excess payment.

(i) (a) (b) and (c) :-

The Director of Public Instruction, Madras has been addressed in this office letter R.O.C.No.12529-E12-49 dated 21-2-50 for instructions as to whether the break in service under clause (ii) of rule 83(a) of the Madras Leave Rules has the effect of forfeiture of prior service for the purpose of probation seniority, increment, etc.- vide Endorsement L.F.4795 dated 5-10-49 of the Examiner of L. F. Accounts on which the Director of Public Instruction has been addressed. The cases of teachers referred to in sub-paragraphs (a) (b) and (c) above will be dealt with in the light of the instructions to be received from the Director of Public Instruction.

(ii) As the retired teacher is now employed in an Aided Ele.School, the District Educational Officer has been addressed to recover the excess paid to the teacher. On receipt of his reply, further action will be taken.

to the retired teacher is under correspondence with the ~~Director of~~ Deputy Inspector of Schools, Puttur Range. Further action will be taken on receipt of his reply.

8. Fixation of pay: Irregularities and excess payments.

(a) (i) D. Gomes: 13

The amount of Rs.13-5-0 being the excess paid to the retired teacher has been recovered in Vr.No.170/6-50, from the pay of the present Headmaster of Amtady School who was responsible for the wrong claim.

(ii) A. Somayya Shetty:

The teacher had not been paid the differential pay from 1-1-47, for the period he was on leave till 6-3-47, in the first instance when pay was refixed without weightage. Hence, the differential pay paid to him on account of weightage, from the period from 1-1-47 to 22-2-47 on full pay and from 23-2-47 to 6-3-47 on half pay, works out to Rs.2-3-0 including the bonus paid which has been recovered in Vr.170/6-50 from the Headmaster of the school who is responsible for the wrong claim - vide this office Proceedings Roc.No.30111-E13-49 dated -6-50.

(iii) B. Santha Naik:

The service register of the teacher has been sent to the District Educational Officer, S.Kanara. Necessary action will be taken as soon as it is received back.

(iv) M. Chinnappa Gowda:

Please see reply to para 7 (iii) above.

9. (b) Excess due to incorrect calculations:

(b) B. Veereshwara Bhat:

The pay of the teacher has since been regulated as per this office Proceedings R.C.No.30674-E10-49 dated 6-12-49 and the excess salary paid to him recovered in Vr.Nos.677/12-49 and 752/1-50.

(c) G. Gopi Bai:

The matter is under correspondence with the District Educational Officer, S.Kanara.

(d) K. Narayana Shenoy:

The Director of Public Instruction has been addressed in this office Roc.No.7832-E14-50 dated 23-3-50 for instructions as to whether or not the Proceedings Dis.No.309/31 dated 17-2-31 of the Director of Public Instruction has the effect of ignoring his services as a Secondary Grade teacher prior to 17-2-31, for the purpose of advance increments. The Director of Public Instruction's reply is awaited.

(e) The objection has been dropped - Please see letter L.F.No.1929 dated 24-5-50 of the Examiner of L. F. Accounts.

(f) A. Hammabba:

The stoppage of increment for one year as per D.Dis. No.9852-45, was given effect to in that that the increment due to the teacher 1-4-46 was given effect to from 1-4-47. The stoppage of increment for two years subsequently as per D.Dis.No.13885-46

was given effect by withholding his increment due on 1-1-48 and 1-1-49.

The next question raised in the objection is how the teacher's pay was fixed during the period of punishment by way of stoppage of increments. As the District Inspector of L.F. Accounts did not agree that this case is analogous with the objections raised in items 3, 6 and 8 of the Objection statement for the half year ended 30-9-48, further action is being taken in the matter.

(g) B. Ramappa Naik:

This objection also will be dealt with as above.

9. (a) Salary - vacation - for temporary teachers:

A sum of Rs.61-0-0 being the vacation salary paid to the teacher has been ordered to be recovered in three instalments vide this office F.Dis.14942-F1-50 dated 14-6-50.

(b) Teachers who were appointed during the year and who had not worked for the full school year were allowed full vacation salary agreeably to the instructions issued in para (10) of the Circular D.Dis.No.44569/49, dated 3-9-49 of the Inspector Municipal Councils and Local Boards, in as much as their appointment continued even after the vacation and their posts were not held by any one else during the vacation. However, Government have been addressed in this office letter Doc.No.6752-E14-50 dated 19-6-50, for a ruling with regard to the payment of vacation salary.

10. School building converted into Medical Officer's quarters

The book value of the building, i.e., Rs.1933-3-1, has been credited to the Elementary Education Account in Vr.No.984/7-50 as sanctioned by the Board in its resolution No.41/22-6-50.

11. Arrear claim - Sanction wanting:

(a) Please see reply to item No.95 of the Objection Statement for the first half year ending 30-9-48 and further remarks issued thereon by the District Inspector of L. F. Accounts in his L.F.73 dated 2-5-50. The connected papers referred to there will be shown in local audit.

(b) Orders refixing the pay of teachers in the revised scales of pay with effect from 1-1-47, with advance increments, were passed only in February 1948. As the increments of the 4 teachers under reference are due for a period of less than one year prior to February 1948, the sanction of the Director of Public Instruction is not necessary and was, therefore, not obtained.

12. Acknowledgements wanting:

Will be produced in local Audit.

13. Tools and plant:

The extracts of Tools and Plant and furniture register maintained in the various schools have been checked with the register maintained in this office and the certificate recorded.

FOR PRESIDENT,
District Board, South Kanara.

Extract from the proceedings of the meeting of the Members of the South Kanara District Board dated 18-8-1950.

No.53. Audit Report on the Elementary Education Fund Accounts of the District Board, South Kanara for the year 1948-49, communicated by the Examiner of L.F.Accounts, Madras, in his L.F.10839, dated 30-3-1950.

Also draft replies to the Audit Report.

RESOLUTION: -

"Approved".

Sd/ B.M.Hegde,
President.

/True extract/

For President.

Audit Report - E.E. Fund - Dt. Board, S. Kanara
1948-49 - Recorded

From the Exmr of L.F. Accts No. 7720 dt 18-11-50.

Order (MS) No. 3771 Edndt 9.1.51

Recorded
Para 12 of the Audit Report
2. The Examiner of L.F. Accounts reports that acknowledgements stamped wherever necessary not produced for audit to the extent of Rs. 39, these must be produced without delay

25/11/50

8/12/50

8/12/50